

## **560-12-2-.67 Ophthalmologists, Optometrists and Opticians. Amended.**

(1) Ophthalmologists and Optometrists.

(a) Professional services. Ophthalmologists and Optometrists are primarily engaged in rendering personal services which are not subject to the tax. Due to the high degree of professional services associated with contact lenses, when they furnish contact lenses as a part of the professional services rendered, they shall pay the tax on the contact lenses purchased by them for use in or consumed in rendering such services. Sales of tangible personal property to ophthalmologists and optometrists; such as equipment, instruments, materials, and supplies for use and consumption in connection with their services are taxable at the time of purchase.

(b) Retail sales. When ophthalmologists and optometrists go beyond the rendition of professional services and make a separate charge for glasses, lenses, or contact lenses, they should register with the Department and purchase such property tax exempt. The sale by prescription of the glasses and lenses would be exempt under law.

(2) Opticians and others. Opticians and those similarly situated are engaged in the business of selling tangible personal property at retail. They are required to collect and remit the tax on all sales at retail except that eye glasses and lenses sold by prescription are exempt.

Authority O.C.G.A. Secs. 48-2-12, 48-8-30, 48-8-3, 48-8-3(22). **Administrative History.** Original Rule entitled "Oculists, Optometrists and Opticians" was filed and effective on June 30, 1965. **Amended:** Rule repealed and a new Rule entitled "Ophthalmologists, Optometrists and Opticians" adopted. Filed July 6, 1984; effective July 26, 1984. **Repealed:** New Rule of same title adopted. F. Feb. 5, 1991; eff. Feb. 25, 1991.